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Mr. James M. Peck
United States Bankruptcy Court U.S. BANKRUPTCY GOURT, SDNY
Southern District of New York
Alexander Hamilton Custom House
One Bowling Green
New York, NY 10004
United States

K. Norimatsu
14-10-306
Sugurandai-Higashinachi
9-Chome, Kitaku, Kobe-city,
Hyogo-pref., 651-1112
Japan

TEL 01181-90-1594-6136 May 19, 2011

Re: LEHMAN BROTHERS HOLDINGS INC., et al., Dear Mr. J. M. Peck

In very thanking you for the despatch of the NOTICE of HEARING about alternative statement.

20 companies.

My claims remain as follows;

I had received your letters of NOTICE
of DEADLINES FOR FILING PROOFS OF

CLAIM on October 5, 2009 enclosed

Schedule A list (copy) detailing only

So I had entried in 20 cases of their companies in relation to LEHMAN BROTHERS HOLDINGS INC.

However afterwards I've received letters of Schedule of Debtors (copy) from you, and handed over you there on March

31, 2011 (stamped), detailing 23 companies.

Three companies from the bottom of list,

Merit LLC

LB Preferred Somerset LLC LB Somerset LLC

I don't entried in the cases of those three companies as claim.

So I want to entry in the cases as claim against each three companies.

Basis for claim! the rest, which almost everythings settled clearly.

The documents are not available, there aren't the proofs because the parent

company had founded them.

Another I want the companies to withdraw of objection to claim as to me, which companies haven't still withdraw objection as to me. — 19 companies.

The reason D: I've received the proposal of purchase of those companies (claims).

So I must watch the all settlement to the end.

② I couldn't take action in spite of disagree with the objection.

Because your 20 letters of the NOTICE of taking action were written by small

letters in dot point.

The name of the objection party: myself

Awaiting for your kind attention,

Sincerely yours, K. Horimatsu

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

LEHMAN BROTHERS HOLDINGS INC., et al.,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

A CONTRACTOR OF THE CONTRACTOR

LBH OMNI74 12-08-2010 (MERGE2,TXNUM2) 4000092665 BAR(23) MAIL 1D *** 000039336164 *** BSIUSE: 26

KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN

THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.

IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION, PLEASE CONTACT DEBTORS' COUNSEL, JOHN O'CONNOR, ESQ., AT 214-746-7700.

NOTICE OF HEARING ON DEBTORS' SEVENTY-FOURTH OMNIBUS OBJECTION TO CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)

CLAIM TO BE RECLASSIFIED				
Creditor Name and Address:	Claim Number:	46343		
KAZUMICHI NORIMATSU 14-10-306 SUZURANDAI-HIGASHIMACHI 9-CHOME, KITAKU KOBE-CITY HYOGO, 651-1112 JAPAN	Date Filed:	10/26/2009		
	Debtor:	08-13555		
	Classification and Amount:	UNDETERMINED		
· · · · · · · · · · · · · · · · · · ·	LEHMAN BROTHER	S HOLDINGS, INC.		

PLEASE TAKE NOTICE that, on December 8, 2010, Lehman Brothers Holdings Inc. ("LBHI") and certain of its affiliates (collectively, the "Debtors") filed their Seventy-Fourth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

The Objection requests that the Bankruptcy Court reclassify your claim listed above under CLAIM TO BE RECLASSIFIED as an equity interest because it seeks to recover for alleged losses related to ownership of preferred stock, common stock, or an equity interest in LBHI. If the Objection is granted, your claim will be reclassified as equity and will receive the same treatment under the Debtors' plan pursuant to chapter 11 of the Bankruptcy Code (as and when confirmed) as other holders of preferred stock or common stock, as applicable, in LBHI.

If you do NOT oppose the reclassification of your claim listed above under CLAIM TO BE RECLASSIFIED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO oppose the reclassification of your claim listed above under CLAIM TO BE RECLASSIFIED, then you MUST file with the Court <u>and</u> serve on the parties listed below a written response to the Objection that is received on or before 4:00 p.m. Prevailing Eastern Time on January 7, 2011 (the "Response Deadline").

Your response, if any, must contain at a minimum the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the response is directed; (ii) the

¹ A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at http://www.lehman-docket.com.

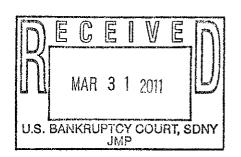
SCHEDULE OF DEBTORS

The following entities have filed for bankruptcy in the Southern District of New York:

• .	N	Case No.	Date Filed
Lead Debtor:	my No.		
Lehman Brothers Holdings Inc. ("LBHI")		08-13555	9/15/2008
Rélated Debtors:	•		
2 LB 745 LLC	2	08-13600	9/16/2008
3 PAMI Statler Arms LLC(1)	3	08-13664	9/23/2008
4. Lehman Brothers Commodity Services Inc. ("LBCS")	4	08-13885	10/3/2008
5 Lehman Brothers Special Financing Inc. ("LBSF")	5	08-13888	10/3/2008
6 Lehman Brothers OTC Derivatives Inc. ("LOTC")		08-13893	10/3/2008
y Lehman Brothers Derivative Products Inc. ("LBDP")	7	08-13899	10/5/2008
O Lehman Commercial Paper Inc. ("LCPI")	,	08-13900	10/5/2008
q Lehman Brothers Commercial Corporation ("LBCC")	<i>.</i> 9	08-13901	10/5/2008
Lehman Brothers Financial Products Inc.("LBFP")		08-13902	10/5/2008
[] Lehman Scottish Finance L.P		08-13904	10/5/2008
12 CES Aviation LLC.	12	08-13905	10/5/2008
GCES Aviation V LLC		08-13906	10/5/2008
14 CES Aviation IX LLC		08-13907	10/5/2008
East Dover Limited	15	08-13908	10/5/2008
& Luxembourg Residential Properties Loan Finance S.a.r.l	16	09-10108	1/7/2009
7 BNC Mortgage LLC.	£7	09-10137	1/9/2009
& LB Rose Ranch LLC.		09-10560	2/9/2009
9 Structured Asset Securities Corporation		09-10558	2/9/2009
20 LB 2080 Kalakaua Owners LLC	20	09-12516	4/23/2009
21 Metituc		09-17331	12/14/2009
22 LB Somerset LLC		09-17503	12/22/2009
24 LB Preferred Somerset LLC.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	09-17505	12/22/2009
The state of the s			

⁽¹⁾ On May 26, 2009, a motion was filed on behalf of Lehman Brothers Holdings Inc. seeking entry of an order pursuant to Section 1112(b) of the Bankruptcy Code to dismiss the Chapter 11 Case of PAMI Statler Arms LEC; with a hearing to be held on June 24, 2009. On June 19, 2009, the motion was adjourned without a date for a continuation hearing.

The Chapter 11 case of Lehman Brothers Finance SA (Case No: 08-13887) has been dismissed.



Schedule A

<u>Debtor</u>	Case Number	Commencement Date
Lehman Brothers Holdings Inc.	08-13555	September 15, 2008
LB 745 LLC	08-13600	September 16, 2008
PAMI Statler Arms LLC	08-13664	September 23, 2008
Lehman Brothers Commodity Services Inc.	08-13885	October 3, 2008
Lehman Brothers Special Financing Inc.	08-13888	October 3, 2008
Lehman Brothers OTC Derivatives Inc.	08-13893	October 3, 2008
Lehman Brothers Derivatives Products Inc.	08-13899	October 5, 2008
Lehman Commercial Paper Inc	08-13900	October 5, 2008
Lehman Brothers Commercial Corporation	08-13901	October 5, 2008
Lehman Brothers Financial Products Inc.	08-13902	October 5, 2008
Lehman Scottish Finance L.P.	08-13904	October 5, 2008;
CES Aviation LLC	08-13905	October 5, 2008
CES Aviation V LLC	08-13906	October 5, 2008
CES Aviation IX LLC	08-13907	October 5, 2008
East Dover Limited	08-13908	October 5, 2008
Luxembourg Residential Properties Loan Finance S.a.r.l.	09-10108	January 7, 2009
BNC Mortgage LLC	09-10137	January 9, 2009
Structured Asset Securities Corporation	09-10558	February 9, 2009
LB Rose Ranch LLC	09-10560	February 9, 2009
LB 2080 Kalakaua Owners LLC	09-12516	April 23, 2009